

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS  
FISCAL YEAR 2002

Each department shall submit the following:

1. A request for Allotment (Form A-19) for each appropriation account, including trust and revolving funds, authorized by. For any program with multiple trust or revolving appropriation fund accounts, a separate Form A-19 should be prepared for each appropriation fund account.
2. An operational expenditure plan for each appropriation account requested by each Form A-19.
3. A separate narrative page indicating program objectives and activities as related to the program expenditure plan.

I. Operational Expenditure Plans (OEP)

Each department shall submit an initial expenditure plan for each program for which funds have been appropriated pursuant to H.B. No. 200, H.D. 1, S.D. 1, C.D. 1. The Department of Budget and Finance (B&F) shall review the expenditure plans and allotment requests shall generally be approved on the basis of such plans. Expenditure plans for specific appropriations are not required.

A. Expenditure plan submissions shall consist of the following:

1. One copy of the expenditure plan which shows the quarterly outlay of funds for the appropriation account by personal services, other current expenses, equipment and motor vehicles. (See Sample 2.)
2. A separate narrative page indicating program objectives and activities. This page should include data indicating what is to be done, how much is to be done, and other pertinent information relating to activities in each quarter. Measures of work units are to be utilized wherever possible. The narrative should support and coincide with the operational expenditure plan. B&F may request any supplemental information which it deems necessary to properly review and evaluate departmental plans. (See Sample 5.)

B. Expenditure plan format.

1. Appropriation Column - Reflects the amounts by cost element in H.B. No. 200, H.D. 1, S.D. 1, C.D. 1, and as reflected in your operating budget details.
2. Current Restriction Column - There are no restrictions for FY 2002.
3. Net Transfers - Should reflect the net result of any transfers in or out of the program based on an approved Form A-21 or transfers among the cost elements in the program. Plus or minus signs should be used to show the direction of the transfers. Do not use parentheses to indicate a transfer out.

The transfers should be reflected only in Columns 3 (net transfers) and 4 (current allocation). Do not show transfers in the appropriation column.

4. Current Allocation - The figures in this column should always equal your current allocation, i.e., if all of your department's OEPs were summarized, the allocation column total should equal your current departmental allocation.

Any difference between the allocation and planned expenditure program total columns is assumed to be departmental savings or deficits.

5. Collective Bargaining - There are six specific appropriations acts for salary increases for FY 2002:
  1. S.B. No. 18 - Units 2, 3, 4, 6, 8, 9 and 13 - Included and Excluded
  2. Act 190, SLH 2001 - Unit 7 - Included and Excluded
  3. Act 181, SLH 2001 - Unit 1 - Included and Excluded
  4. Act 182, SLH 2001 - Unit 10 - Included and Excluded
  5. Act 183, SLH 2001 - Unit 11
  6. S.B. No. 1379 - Unit 5 - Included and Excluded

The allocations from these acts should be entered on Line 2, CB - All, and line 5, Other Cost Items - All, if applicable. It is not necessary to separate the CB amounts by included and excluded on the OEP; this breakdown by BU and by included and excluded must be shown on the back of the initial A-19.

6. **Financing Agreements** - All funds for financing agreements as defined in Executive Memorandum No. 96-17 shall be entered on Line 3 of the OEP.

If the funds were budgeted (i.e., submitted in the budget request process on Tables BK), the amounts shall be entered in the Appropriations, Allocation, and in the appropriate fiscal quarter columns. See Sample 2.

If the funds for the financing agreement are unbudgeted (i.e., not submitted on Tables BK in the budget process), the amount should not be entered in the appropriations column on Line 3 but should be shown in the Net Transfer column indicating the movement from the appropriate cost element, the Allocation column and the affected fiscal quarter columns. See Sample 4. A financing agreement may be unbudgeted because 1) a financing agreement was not anticipated as the vehicle to acquire a budgeted item, or 2) an unbudgeted item is being funded through program savings and is being acquired through a financing agreement.

Regardless of the cost element of the item being acquired through the financing agreement, all amounts should be combined on Line 3 and included in the Total Appropriations lines and on Line 9. Do not include financing agreements on any other line on the OEP.

7. **Grants and Subsidies** - Grants and subsidies shall not be reflected in the quarterly planned expenditure columns on the initial OEP. Upon approval by the Governor to expend the grant or subsidy, a revised OEP and Form A-19 shall be prepared and submitted to allot the funds in the appropriate quarter.

- C. Amended expenditure plans are no longer required with each revised allotment request. Unless requested by B&F, only initial and fiscal year-end expenditure plans must be submitted. Turnaround forms will be provided at the end of June 2002 for submittal of final expenditure plans.
- D. If you generate your own OEP, instead of using the turnaround forms, please circle the line number of each line of data that is being changed since the last submittal. A change means 1) a change to any of the amounts on the line, 2) adding in data on a line that was previously blank, or 3) deleting an entire line of data. This is needed for data entry purposes. (See attached Sample 6.)

## II. Request for Allotment (Form A-19)

Requirements for the Allotment Request forms are as follows:

1. Each department shall request allotment of funds appropriated or authorized by H.B. No. 200, H.D. 1, S.D. 1, C.D. 1, by program, by cost elements, by funds, and by quarters using Request for Allotment (Form A-19). (See Sample 1.) The breakdown by cost element must match your department's operating budget details.
2. A breakdown of the pay increase allocations by bargaining unit and by included and excluded must be provided on the initial A-19 (use the back of the form for this purpose). (See Sample 1-A.) Based on this information, appropriation transfers for the purpose of allocating pay increases to the expending agencies will be prepared by B&F on Form A-15, Allotment Advice, for both general and non-general funds. This breakdown is not required on subsequent A-19s. However, if additional CB allocations should be given to your department, a breakdown of the new allocations must be provided on the back of the A-19.
3. Restriction – There are no restrictions for FY 2002.
4. Financing Agreements - All funds for financing agreements as defined in Executive Memorandum No. 96-17 shall be entered as separate line items under Personal Services and Other Current Expenses. Budgeted financing agreements shall be entered in the Appropriation and other Applicable columns.  
  
Unbudgeted financing agreements shall not be entered in the Appropriation column; only the allocation and applicable quarterly allotment columns. See Items B.6 above for an explanation of budgeted and unbudgeted financing agreements.  
  
These financing agreement line items shall not be consolidated into the Personal Services or Other Current Expenses lines on subsequent amendments to the A-19.
5. Grants and subsidies shall be reflected in the Estimated Balance column on the initial Form A-19. Upon approval by the Governor to expend the grant or subsidy, a revised OEP and Form A-19 shall be prepared and submitted to allot the funds in the appropriate quarter.
6. Each form (A-19) should reflect a single appropriation account.
7. Each allotment form should reflect the proper appropriation act and year of authorization in the space provided. The program I.D. associated with each appropriation symbol must be shown on the Form A-19 in the space labeled, "Program I.D."

8. Only amounts appropriated or authorized by H.B. No. 200, H.D. 1, S.D. 1, C.D. 1, or other specific appropriation acts are to be reflected in column 2, "Appropriation."
9. Transfers, including pay increase allocations, are to be reflected separately in Column 4, "Allocation for this Fiscal Year" and the applicable quarterly allotment columns. The pay increase amounts should be identified in column 1, "Allotment Category Description" as CB - All, and Other Cost Items - All. All other transfers should be identified as "Trf . . ."
10. Trust accounts authorized by H.B. No. 200, H.D. 1, S.D. 1, C.D. 1, will not be subject to reversion. An "N" should be placed in the reversion column of the Form A-19 for these accounts.
11. Upon approval of the expenditure plan, allotments shall be made for all quarters by B&F subject to a quarterly review of the availability of funds.
12. The Comptroller shall maintain control over departmental expenditures to ensure that expenditures shall not exceed the amounts allotted and shall not honor vouchers against program appropriations which have not been allotted.

Only trust and federal fund allotments may exceed authorized appropriation levels with Governor's approval. All other funds may be allotted only up to the authorized amounts in H.B. No. 200, H.D. 1, S.D. 1, C.D. 1, except as otherwise provided by general law.

13. Additional fund authorization as provided in the Appropriations Act or other specific acts are to be reflected in column 4 and the applicable quarterly allotment columns. The amounts should be identified in column 1 as "Addt'l. Auth."
14. Each type of adjustment must be shown on a separate line when submitting an amended allotment request. Do not combine them into one adjustment item.

Subsequent requests should reflect the totals for Personal Services and Other Current Expenses from the latest approved Form A-19. (See Sample 3.)

15. Initial allotment requests must be accompanied by an expenditure plan and any other supplemental information requested by B&F. All required documentation must be submitted as a unit.

Requests for amended allotments shall be submitted with written justifications on the reverse side of the Form A-19 and any other information as required by B&F. Amended operational expenditure plans are not required with amended allotment requests.

Improperly submitted A-19 forms or incomplete submissions will be returned without action. Departments should consult with the appropriate analyst for further clarification of the reporting format.

16. With the exception of the University of Hawaii pursuant to Act 320, SLH 1986, as amended by Acts 283, SLH 1987, 370/89, 364/93, 272/94, and 281/94, all aspects of departmental allotment request shall be reviewed, evaluated and approved by the Director of Finance to ensure consistency with sound fiscal management practices.

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

Request is hereby made for approval of the following allotments:

STATE OF HAWAII  
REQUEST FOR ALLOTMENT

Sample 1

DEPARTMENT Human Resources Development

APPROPRIATION SYMBOL G-02-191-P

X-XX-XXXXXX

General

FUND

APPROPRIATION TITLE AND ACT NO. OR LAW H.B. No. 200, H.D. 1, S.D. 1, C.D. 1

PROGRAM ID NO. AND TITLE HRD 191 - Supporting Services

Human Resources Development

MEANS OF FINANCING A

COMPTROLLER'S NO. \_\_\_\_\_ DATE \_\_\_\_\_

XXXXXXXX

MM/DD/YY

DEPT. NO. \_\_\_\_\_

ORIGINAL X OR AMENDMENT NO. \_\_\_\_\_

SIGNATURE \_\_\_\_\_

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER JULY-SEPT	ALLOTMENT FOR QUARTER OCT-DEC	ALLOTMENT FOR QUARTER JAN-MAR	ALLOTMENT FOR QUARTER APR-JUNE	ESTIMATED BALANCE JUNE 30, 19__	REVIEW
Personal Services All CB, other salary adjust.	599,941		599,941 15,000	149,985 3,750	149,985 3,750	149,985 3,750	149,986 3,750		
10 - Personal Services	599,941		614,941	153,735	153,735	153,735	153,736		
Other Current Expenses CB - Other Cost Items	586,013		586,013 400	84,606 100	256,032 100	148,570 100	81,805 100	15,000	
Financing Agreements	28,000		28,000	7,000	7,000	7,000	7,000		
20 - Other Current Expenses	614,013		614,413	91,706	263,132	155,670	88,905	15,000	
	1,213,954		1,229,354	245,441	416,867	309,405	242,641	15,000	

ALLOTMENT ADVICE

TO THE HEAD OF THE DEPARTMENT NAMED ABOVE:

Please be advised that the following allotments have been approved.

Expenditures incurred during each allotment period must be restricted to the amounts approved.

DATE \_\_\_\_\_

DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
BY DIRECTION OF THE GOVERNOR

APPROPRIATION				ALLOTMENT	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS	
APPROPRIATION EST/ INCREASE		RESTRICTION INCREASE		ALLOT EST/ INCREASE		TC	XX	TC	XX	TC	XX	TC	XX	REVERSION DECREASE	
TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX									TC	XXXXXXXXXX
411	1,213,954.00		431			10	511	153,735.00	512	153,735.00	513	153,735.00	514	153,736.00	593
APPROPRIATION DECREASE		RESTRICTION DECREASE		ALLOT EST/ INCREASE											
TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX										
412			432			20	511	91,706.00	512	263,132.00	513	155,670.00	514	88,905.00	593
				ALLOT DECREASE											
				20	515				516		517		518		

INSTRUCTIONS: Prepare in triplicate and submit all copies to the Department of Budget and Finance.  
State fully on the reverse side the necessity for requesting amended allotment. Requests for capital outlays must be itemized.

STATE ACCOUNTING FORM A-18  
OCTOBER 1, 1986 (REVISED)

# **SAMPLE 1A**

(Note to A-19 Preparer - type the Collective Bargaining breakdown by act and by included and excluded, on the back of the A-19. Include any allocations for other cost items in this breakdown also. In the sample below, the total corresponds to the \$15,000 in salary adjustments and \$400 in other cost items on the A-19)

SB 18, CD1

Included	10,900
Exclude	<u>4,500</u>
	15,400



REPORT # OBBEXP1

STATE OF HAWAII  
OPERATIONAL EXPENDITURE PLAN  
2001- 02

SAMPLE 2

FISCAL YR: 02  
PROGRAM ID: HRD191  
TABLE-ID: A

DEPARTMENT OF

PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DATE: 12-Jun-01

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATIO 2001- 02	CURRENT RESTRICTION 2001- 02	NET TRANSFERS 2001- 02	CURRENT ALLOCATION 2001- 02	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE ROGRAM TOTA
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		599,941	0		599,941	149,985	149,985	149,985	149,986	599,941
2.	ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
3.	FINANCING AGREEMENTS		28,000			28,000	7,000	7,000	7,000	7,000	28,000
4.	OTHER CURRENT EXPENSES		561,013	0	-5,000	556,013	84,606	253,532	123,570	79,305	541,013
5.	OTHER COST ITEMS - ALL					400	100	100	100	100	400
6.	EQUIPMENT		25,000		5,000	30,000		2,500	25,000	2,500	30,000
7.	MOTOR VEHICLE					0					0

C	TOTAL APPROPRIATION					1,213,954	0	0	1,229,354	245,441	416,867	309,405	242,641	1,214,354
R	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====
D	FUND	YR	APPR	DEPT	T R	MOF								
8.	G	02	191	P	A	12.00								
9.	G	02	191	P	A	1,213,954	0	0	1,229,354	245,441	416,867	309,405	242,641	1,214,354
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
						12.00								
	TOTAL APPROPRIATION					1,213,954	0	0	1,229,354	245,441	416,867	309,405	242,641	1,214,354
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

STATE OF HAWAII

Sample 3

REQUEST FOR ALLOTMENT

Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development

APPROPRIATION SYMBOL G-02-191-P

X-XX-XX-XX

General

APPROPRIATION TITLE AND ACT NO. OR LAW H.B. No. 200, H.D. 1, S.D. 1, C.D. 1

A

PROGRAM ID NO. AND TITLE HRD 191 - Supporting Services

Human Resources Development

MEANS OF FINANCING

COMPTROLLER'S NO. \_\_\_\_\_ DATE \_\_\_\_\_

XXXXXXXX

MM/DD/YY

DEPT. NO. \_\_\_\_\_

ORIGINAL \_\_\_\_\_ OR AMENDMENT NO. 1

SIGNATURE \_\_\_\_\_

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER JULY-SEPT	ALLOTMENT FOR QUARTER OCT-DEC	ALLOTMENT FOR QUARTER JAN-MAR	ALLOTMENT FOR QUARTER APR-JUNE	ESTIMATED BALANCE JUNE 30, 19__	REV
<b>10 - Personal Services</b>	<b>599,941</b>		<b>614,941</b>	<b>153,735</b>	<b>153,735</b>	<b>153,735</b>	<b>153,736</b>		
Other Current Expenses	586,013		586,413	84,706	256,132	148,670	81,905	15,000	
Amdt - Transfer to Fin. Agrmt.			-17,000		-17,000				
Amdt - Allotment of Grant Financing Agreements	28,000		28,000	7,000	7,000	15,000	7,000	-15,000	
Amdt - Transfer to Fin. Agrmt.			17,000		5,666	5,666	5,668		
<b>20 - Other Current Expenses</b>	<b>614,013</b>		<b>614,413</b>	<b>91,706</b>	<b>251,798</b>	<b>176,336</b>	<b>94,573</b>		
	<b>1,213,954</b>		<b>1,229,354</b>	<b>245,441</b>	<b>405,533</b>	<b>330,071</b>	<b>248,309</b>		

ALLOTMENT ADVICE

TO THE HEAD OF THE DEPARTMENT NAMED ABOVE:

Please be advised that the following allotments have been approved.

Expenditures incurred during each allotment period must be restricted to the amounts approved.

DATE \_\_\_\_\_

DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
BY DIRECTION OF THE GOVERNOR

APPROPRIATION				ALLOTMENT	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS		
APPROPRIATION EST/ INCREASE		RESTRICTION INCREASE		ALLOT EST/ INCREASE	10	511	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	REVERSION DECREASE	
TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX				512		513		514		TC	XXXXXXXXXXXX
411			431		10	515			516		517		518		593	XX
APPROPRIATION DECREASE		RESTRICTION DECREASE		ALLOT EST/ INCREASE	20	511			512		513	20,666	00	514	5,668	00
TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX										593	
412			432		20	515			516	11,334	00	517		518		

INSTRUCTIONS: Prepare in triplicate and submit all copies to the Department of Budget and Finance.  
State fully on the reverse side the necessity for requesting amended allotment. Requests for capital outlays must be itemized.

STATE ACCOUNTING FORM A-19  
OCTOBER 1, 1988 (REVISED)

### SAMPLE 4

DATE: 12-Jun-01

C R D	TOTAL APPROPRIATION					T R M O F	1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
	FUND	YR	APPR	DEPT											
8.	G	02	191	P		A	12.00								
9.	G	02	191	P		A	1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
							12.00								
	TOTAL APPROPRIATION						1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354

Sample 5

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2002

Program ID: BED 225

Program Title: Private Housing Development and Ownership

Program Objectives: To assist low and moderate-income individuals and families in purchasing a home by augmenting the available supply of reasonably priced dwelling units and by making available down payment loans, mortgage loans and other home financing methods.

1. Conduct discussions with developers, community associations, and governmental agencies concerning proposals for housing developments
2. Evaluate the financial geographical, marketing, and construction aspects of each proposal, and select those projects most consistent with the program objectives.
3. Control the development costs and construction of the project scheduled to begin during the fiscal year.
4. Secure mortgage funds and other financial assistance from the federal, state, and private sector to supplement the current sources of funds.

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		<u>1st Qtr</u>	<u>2nd Qtr</u>	<u>3rd Qtr</u>	<u>4th Qtr</u>
1)	No. of participation loans processed	0	0	0	0
2)	No. of development loans processed	2	2	2	2
3)	No. of single-family dwelling units planned for construction	168	167	168	167
4)	No. of multi-family dwelling units planned for construction	375	375	375	375

### SAMPLE 6

DEPARTMENT OF

DATE: 12-Jun-01

C R D	TOTAL APPROPRIATION					1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
	FUND	YR	APPR	DEP	T R	MOF								
8.	G	02	191	P	A	12.00								
9.	G	02	191	P	A	1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
						12.00								
	TOTAL APPROPRIATION					1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354